

Town of Eatonville

2016 Annual Budget



Photo Credit: Eatonville High
School Media Arts Class

Adopted by the Eatonville Town Council,
Ordinance 2015-14



Town of Eatonville
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Eatonville, Washington 98328

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www.eatonville-wa.gov

12th Man March



Photo Credit:
Gatorville High School
Media Arts Class



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Town of Eatonville's mission statement

*“The Towns mission is to create,
provide and administer municipal
services while protecting the
present and future health, safety
and general welfare of the community”*



TOWN OF EATONVILLE

MAYOR

TERM EXPIRES

Mike Schaub

December 2017

TOWN COUNCIL MEMBERS

Vacant

December 2017

Bob Walter

December 2017

Robert Thomas

December 2019

Abby Gribi

December 2019

James Schrimpsher

December 2019

ELECTED OFFICIALS

Lori Smith-Treasurer

December 2019

ADMINISTRATION

Kathy Linnemeyer

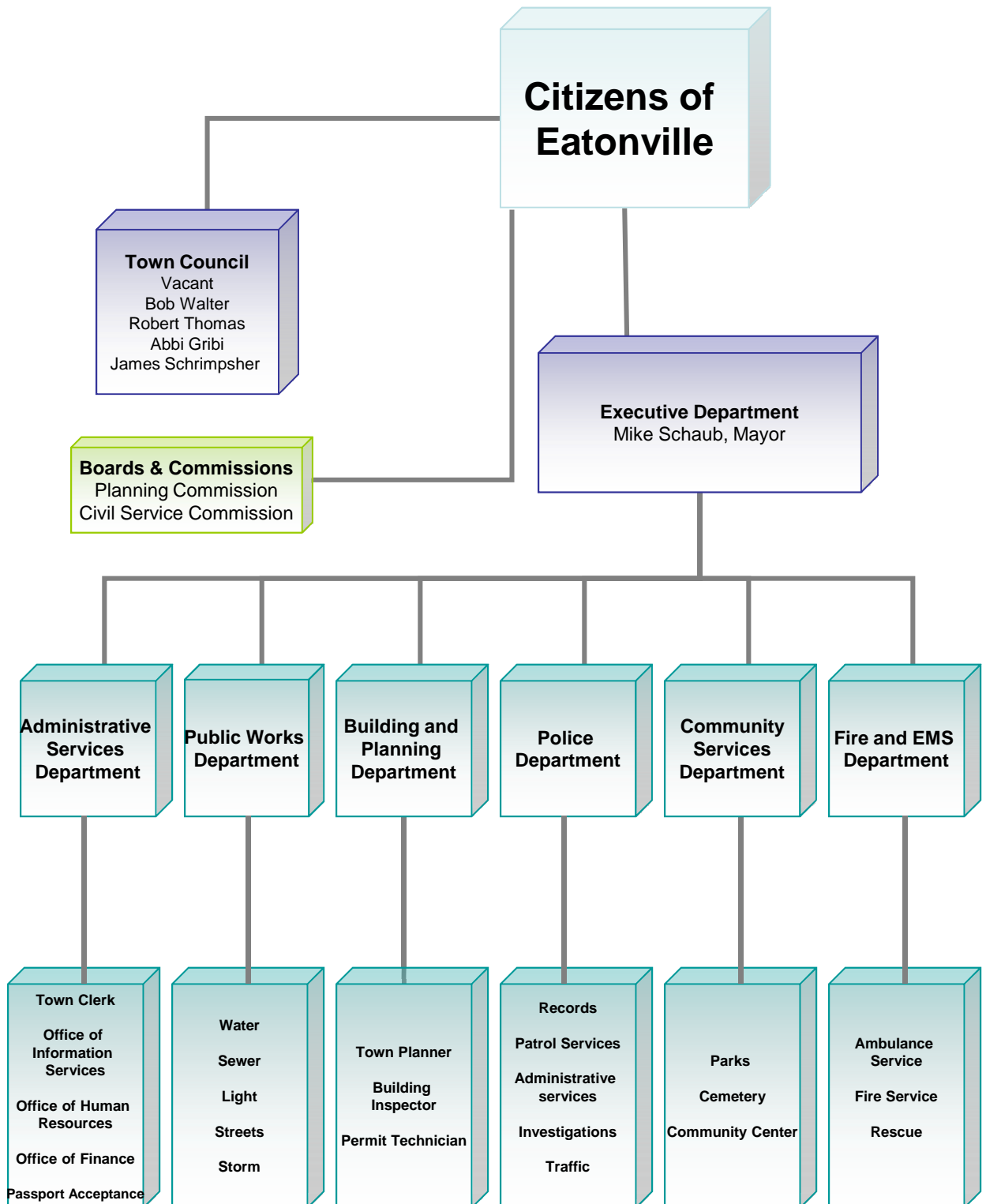
Town Clerk

Brian Witt

Police Chief

Samuel Yount

Assistant Fire Chief



2016 COUNCIL MEETING SCHEDULE

Council meetings are held at the Eatonville Community Center
located at 305 Center Street West

January 11	7:00 PM
January 25	7:00 PM
February 8	7:00 PM
February 22	7:00 PM
March 14	7:00 PM
March 28	7:00 PM
April 11	7:00 PM
April 25	7:00 PM
May 9	7:00 PM
May 23	7:00 PM
June 13	7:00 PM
June 27	7:00 PM
July 11	7:00 PM
July 25	7:00 PM
August 8	7:00 PM
August 22	7:00 PM
September 12	7:00 PM
September 26	7:00 PM
October 10	7:00 PM
October 24	7:00 PM
November 14	7:00 PM
November 28	7:00 PM
December 12	7:00 PM
December 27	7:00 PM

Working together to serve the community!



Dear Residents of Eatonville and Town Council Members:

I submitted the 2016 Annual Budget that is balanced and continues to reflect our ongoing financial strategy to improve the financial condition of our Town. The 2015 Budget was executed successfully and we ended the year in a stronger position. The Town Council and staff deserve great credit for all the work completed, the flexibility in adjusting to new project opportunities with limited resources, and continuing the support for stronger, conservative fiscal stewardship. Attention and diligence in budgeting and spending has allowed the Town of Eatonville to improve its financial position.

The Town's core mission remains the same: to create a highly livable community by working in partnership with our citizenry and balance the following budget principles:

1. Improve the financial stability of the Town
2. Provide the highest level of police, fire, and emergency medical services (EMS) within our available resources
3. Deliver quality public services and preserve the character of the Town

The Annual Budget has been shaped to build on our current budget strategy and philosophy. Included within the budget are resource allocations to fund the current level of public safety while looking for a funding model to provide a sustainable level of services within our available resources going forward.

The budget process is a collaborative effort including the Mayor, Town Council, Staff, and citizen input and ensures that the Town of Eatonville will operate in financial balance. Our financial goals remain the same:

1. Live within our means
2. Do not pay for ongoing expenditures with one-time revenues
3. Build a stronger General Fund reserve and adequate contingency reserves
4. Include sufficient maintenance and replacement funds to properly maintain capital facilities and equipment

I believe the 2016 Annual Budget provides a plan to achieve those goals.

Sincerely,

Mike Schaub, Mayor

ORDINANCE 2015-14

AN ORDINANCE ADOPTING THE BUDGET FOR THE TOWN OF EATONVILLE, WASHINGTON FOR THE CALENDAR YEAR 2016

BE IT ORDAINED by the Council of the Town of Eatonville, Washington, as follows:

The annual budget of the Town of Eatonville for the year 2016, set forth by fund summary totals below, as fixed and determined in the Preliminary Budget for the year 2016, as revised by the Eatonville Town Council, a copy of which is attached including the salary schedule "Appendix A," and by reference incorporated herein is adopted as the annual budget of the Town of Eatonville for the year 2016. The total estimated revenue from all sources and the expenditures by fund are as follows:

Total Estimated Revenue from all sources: \$ 9,229,666.41

Expenditures by Fund

001	Current Expense Fund	\$ 2,831,630.00
100	Trails Fund	\$ 2,000.00
101	Street Fund	\$ 141,548.00
102	Transportation Benefit District	\$ 138,136.42
110	Tourism Fund	\$ 16,302.00
116	Sidewalk Mitigation	\$ 10,860.88
120	Cemetery Endowment Improvement Fund	\$ 11,803.13
130	Real Estate Excise Tax Fund	\$ 75,000.00
201	Millpond Bond Redemption Fund	\$ 18,833.00
210	Rainier Avenue Bond Redemption Fund	\$ 26,623.00
401	Electric Fund	\$ 2,151,790.00
403	Electric Capital Fund	\$ 72,600.00
410	Water Fund	\$ 1,189,859.00
414	Water Capital Fund	\$ 220,608.00
411	Sewer Fund	\$ 1,030,473.00
412	USDA Sewer Bond Redemption Fund	\$ 117,038.00
413	USDA Sewer Bond Reserve Fund	\$ 66,135.98
415	Sewer Capital Fund	\$ 179,574.00
450	Storm Drain Fund	\$ 316,372.00
452	Storm Drain Capital Fund	\$ 16,400.00
460	Refuse Fund	\$ 596,080.00
Grand Total All Funds Combined		\$ 9,229,666.41

This ordinance shall become effective upon passage and publication as provided by law, and shall be deemed of special effect and not codified.

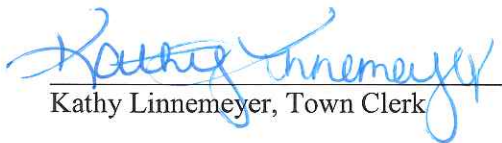
1ST READING: 11/09/2015

2ND READING: 11/23/2015

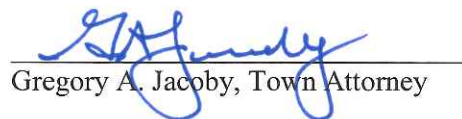
PASSED by the Town Council of the Town of Eatonville and attested by the Clerk in authentication of such passage this 23rd day of November, 2015.


Mike Schaub, Mayor

ATTEST:


Kathy Linnemeyer, Town Clerk

APPROVED AS TO FORM:


Gregory A. Jacoby, Town Attorney

2016 BUDGET TOTALS

Town Of Eatonville
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001 Current Expense Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 01 00 Beginning Reserved Balance CE Fund	122,000.00
308 80 01 00 Beginning Unreserved Balance CE Fund	500,000.00
308 Beginning Balances	622,000.00

310 Taxes

311 10 00 00 Real Property Tax (\$1.60)	302,950.00
311 10 00 01 Ems Tax Levy	94,672.00
311 10 00 02 Real Property Tax - Excess Levy (\$1.50)	279,889.00
313 11 00 00 Sales & Use Taxes	300,000.00
313 17 00 00 Park Sales & Use Tax	20,000.00
313 71 00 00 Criminal Justice Funding-co	40,000.00
316 40 00 00 Utility Tax	205,000.00
316 46 00 00 Cable/Phone Utility Taxes	50,000.00
316 81 00 00 Punch Boards/Pull Tabs	9,000.00
317 40 00 00 Private Timber Harvest Tax	50.00
361 40 00 00 Interest On Real & Personal Property Taxes	90.00
310 Taxes	1,301,651.00

320 Licenses & Permits

321 91 00 00 Franchise Fees	21,000.00
321 99 00 00 Business Licenses	17,000.00
322 10 00 01 Permits-Building	18,000.00
322 10 00 04 Permits-Plumbing/Mechanical	2,500.00
322 10 00 05 Permit-Sign, Grading, Etc	1,200.00
322 10 00 06 Bldg Technology	1,000.00
322 30 00 00 Animal Licenses	12,000.00
345 83 00 02 Plan Check Fees	22,500.00
320 Licenses & Permits	95,200.00

330 State Generated Revenues

331 97 04 00 FEMA Firefighter Safer Grant	0.00
333 06 90 00 CDBG Food Bank Building	265,000.00
333 14 00 00 CDBG Community Center Doors	0.00
334 03 10 00 Department Of Ecology Shoreline Master Program Grant	0.00
334 04 90 00 EMS- Department Of Health Grant	0.00
334 06 91 00 Police-WASPC Grant	0.00
336 00 98 00 City-County Assistance	20,000.00
336 02 31 00 DNR PILT NAP/NRCA	19,500.00
336 06 21 00 MVET- Criminal Justice Low Population	1,000.00
336 06 26 00 Criminal Special Programs	2,500.00
336 06 51 00 DUI-Other Criminal Justice	500.00
336 06 94 00 Liquor Excise Tax	6,000.00
336 06 95 00 Liquor Control Board Profit	24,000.00

2016 BUDGET TOTALS

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001 Current Expense Fund

01/01/2016 To: 12/31/2016

REVENUES

330 State Generated Revenues

330 State Generated Revenues	338,500.00
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340 Charges For Services

341 93 00 00 Custodial/Janitorial/Maintenance	0.00
341 99 00 00 Passport & Naturalization Fees	4,000.00
342 21 00 00 Fire Protection And Emergency Medical Services	1,210.00
342 33 00 00 Probation/Record Check Fee	6,500.00
342 36 00 00 Housing And Monitoring Of Prisoners	500.00
342 50 00 00 DUI Emergency Response	0.00
342 60 00 00 Ambulance Transport Fees	0.00
343 60 00 01 Cemetery Lots	1,000.00
343 60 00 02 Cemetery Open/close Fees	4,500.00
343 60 00 03 Cemetery-liners, Etc.	1,000.00
345 23 00 00 Animal Control/shelter Fees	200.00
345 89 00 01 Review And Engineering Fees	4,000.00
340 Charges For Services	22,910.00

350 Fines & Forfeitures

353 10 00 00 Fines And Forfeitures	30,000.00
355 20 00 00 Criminal Traffic-DWI	750.00
356 50 00 00 Judgement Settlement/Restitution	150.00
356 50 03 00 City Drug Buy	0.00
356 98 00 00 DV Assessment	0.00
359 00 90 01 False Alarm Fees	50.00
350 Fines & Forfeitures	30,950.00

360 Misc Revenues

361 11 00 01 Investment Interest, Current Expense	800.00
361 40 00 01 Sales Interest	100.00
362 40 00 00 Rents-Short Term (Parks,Community Center)	4,000.00
362 50 00 01 Rent- Long Term Leases (Community Center/Coop)	8,500.00
362 50 00 02 Rent- Pierce County Sheriff, Long Term Lease	30,000.00
367 00 00 02 Contributions- Fire Department	0.00
367 11 00 01 AWC Wellness Grant	150.00
369 10 00 00 Mis Sale Of Surplus	0.00
369 30 00 00 Confiscated And Forfeited Property	0.00
369 81 00 00 Cash Over/shortages	50.00
369 90 00 01 Miscellaneous Income	1,500.00
369 90 00 02 Police Miscellaneous Income	1,500.00
369 90 01 00 Municipal Court Over Payments	0.00
360 Misc Revenues	46,600.00

2016 BUDGET TOTALS

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001 Current Expense Fund

01/01/2016 To: 12/31/2016

REVENUES

380 Non Revenues

388 80 00 00 Prior Year(s) Corrections	0.00
389 00 00 00 Nonrevenue-Refundable Deposit	0.00
389 00 00 01 Plan Review Deposits	0.00
389 00 00 02 Key Bank Cash Deposit	0.00

380 Non Revenues	0.00
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397 Interfund Transfers

397 14 00 00 Admin Services Transfer-Electric	108,550.00
397 14 00 01 Admin Services Transfer In- Water	116,112.00
397 14 00 02 Admin Services Transfer In- Sewer	86,456.00
397 14 00 03 Admin Services Transfer In- Refuse	39,063.00
397 14 00 04 Admin Services Transfer In- Storm	23,638.00

397 Interfund Transfers	373,819.00
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Fund Revenues:

2,831,630.00

EXPENDITURES

511 Legislative

511 30 41 01 Council Advertising	0.00
511 60 10 00 Council Salaries & Wages	12,500.00
511 60 20 00 Council Personnel Benefits	960.00
511 60 31 00 Council Supplies	2,600.00
511 60 43 00 Council Training	1,000.00
511 60 46 00 Council Insurance	750.00
511 60 49 00 Council Miscellaneous	100.00
511 60 50 00 Election Costs	10,000.00

511 Legislative	27,910.00
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512 Judicial

512 50 40 01 Jury Trial Expenses	500.00
512 50 41 00 Court Professional Services	25,000.00
515 30 40 05 Indigent Legal Service	4,000.00

512 Judicial	29,500.00
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513 Executive

513 10 10 00 Mayor Salaries & Wages	17,000.00
513 10 10 01 Administrator Salaries & Wages	84,600.00
513 10 20 00 Mayor Personnel Benefits	2,168.00
513 10 20 01 Administrator Personnel Benefits	39,210.00
513 10 31 00 Mayor Operating Supplies	800.00
513 10 42 00 Mayor Communications	1,000.00

2016 BUDGET TOTALS

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001 Current Expense Fund

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EXPENDITURES

513 Executive

513 10 43 00 Mayor Training/Travel	1,000.00
513 10 46 00 Mayor Insurance	1,150.00
513 10 49 00 Mayor Miscellaneous	50.00
513 Executive	146,978.00

514 Finance

514 23 10 00 Finance Salaries & Wages	216,700.00
514 23 20 00 Finance Personnel Benefits	95,231.00
514 23 31 00 Finance Operating Supplies	2,200.00
514 23 41 00 Finance Professional Service	3,000.00
514 23 41 04 Finance Advertising	500.00
514 23 42 00 Finance Communications	4,700.00
514 23 44 00 Finance Excise Taxes	3,000.00
514 23 45 00 Finance Leases/Rentals	2,000.00
514 23 46 00 Finance Insurance	1,400.00
514 23 49 00 Finance Miscellaneous	1,000.00
514 40 43 00 Finance Training/Travel	2,500.00
514 50 48 00 Finance Repairs & Maintenance	50.00
514 Finance	332,281.00

515 Legal Services

515 30 41 00 Legal Service- Town Attorney	35,000.00
515 Legal Services	35,000.00

518 Central Services

518 20 48 00 Town Property- Rainier Avenue	0.00
518 34 49 00 Town Hall Miscellaneous	100.00
518 35 48 00 Town Hall Repairs & Maintenance	10,000.00
518 36 47 00 Town Hall Utility Services	5,000.00
518 37 42 00 Town Hall-Advertising	50.00
518 38 31 00 Town Hall Operating Supplies	1,000.00
518 39 41 00 Town Hall Professional Services	7,200.00
518 Central Services	23,350.00

519 General Government Services

514 23 41 02 EMC Codification	500.00
514 23 41 03 Audit Costs	6,037.00
514 23 49 01 Misc Dues	1,000.00
514 23 51 00 Air Pollution Control	1,410.00
519 General Government Services	8,947.00

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EXPENDITURES

521 Law Enforcement

521 20 10 00 Law Enforce Wages & Salaries	264,590.00
521 20 10 01 Law Enforce Overtime	15,000.00
521 20 20 00 Law Enforce Personnel Benefits	116,980.00
521 20 20 01 Law Enforcement Overtime Benefits	5,500.00
521 20 21 00 Law Enforcement Uniforms	3,000.00
521 20 31 00 Law Enforcement Operating Supplies	4,000.00
521 20 32 00 Law Enforcement Fuel	15,500.00
521 20 41 00 Law Enforcement Pro Services	5,300.00
521 20 41 01 Law Enforcement Advertising	300.00
521 20 42 00 Law Enforcement Communications	10,000.00
521 20 44 00 Law Enforcement Excise Tax	100.00
521 20 45 00 Law Enforcement Lease/Rentals	2,500.00
521 20 46 00 Law Enforcement Insurance	10,250.00
521 20 48 00 Law Enforce Repairs & Maint	12,000.00
521 20 49 00 Law Enforcement Miscellaneous	400.00
521 20 51 00 Law Enforcement Intergovernmental Pro Svcs	191,839.00
521 22 10 10 Reserve Officer Wages	0.00
521 22 20 10 Reserve Officer Benefits	0.00
521 30 00 00 Law Enforcement MVET 1,2,3	0.00
521 40 43 00 Law Enforcement Training	7,500.00
594 21 64 00 Law Enforcement Cap Mach/Equip	8,000.00
594 21 64 01 Law Enforcement Equipment Grant	0.00
521 Law Enforcement	672,759.00

522 Fire Control

522 10 41 00 Fire Control Professional Svcs	400,000.00
522 20 10 00 Fire/EMS Salaries & Wages	0.00
522 20 10 01 Fire/EMS Overtime	0.00
522 20 10 02 Shift Pay Salaries & Wages	0.00
522 20 10 10 EMS And Fire Call Stipend Pay	0.00
522 20 20 00 Fire/EMS Personnel Benefits	0.00
522 20 20 01 Fire Overtime Benefits	0.00
522 20 20 02 Shift Pay Personnel Benefits	0.00
522 20 20 10 Fire/EMS Fire Call Stipend Pay Benefits	0.00
522 20 21 00 Fire Control Uniforms	0.00
522 20 31 00 Fire Control Operating Supplies	0.00
522 20 32 00 Fire And EMS Fuel	0.00
522 20 35 00 Fire Control Minor Tools/Equipment	0.00
522 20 42 00 Fire And EMS Communications	0.00
522 20 44 00 Fire Control Advertising	0.00
522 20 46 00 Fire Control Insurance	0.00
522 20 47 00 Fire Control - Utility Services	0.00
522 20 49 00 Fire And EMS Miscellaneous	0.00
522 20 53 00 Fire Excise Tax	0.00
522 30 31 00 Fire Control-Public Education	0.00
522 45 40 00 Fire Control/EMS Training	0.00
522 50 48 00 Fire Control/EMS Repairs & Main	0.00

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001 Current Expense Fund

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EXPENDITURES

522 Fire Control

594 22 60 00 Fire Capital Equipment	0.00
594 22 63 01 Fire/EMS DOH Grant	0.00
594 25 64 00 EMS Capital Machinery	0.00
594 25 66 01 EMS Capital Leases	0.00

522 Fire Control	400,000.00
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523 Jail Costs

523 60 51 00 Care/Custody Of Prisoners	10,000.00
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523 Jail Costs	10,000.00
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536 Cemetery

536 10 10 00 Cemetery - Salaries & Wages	15,467.00
536 10 20 00 Cemetery - Personnel Benefits	8,104.00
536 20 31 00 Cemetery Operating Supplies	3,250.00
536 20 34 00 Cemetery Inventory Purchase	0.00
536 20 35 00 Cemetery Tools/Minor Equipment	0.00
536 20 44 01 Cemetery Excise Taxes	100.00
536 20 49 00 Cemetery Miscellaneous	50.00
536 20 53 00 Taxes- Cemetery Lots & Line	350.00
536 50 41 00 Cemetery Professional Services	0.00
536 50 46 00 Cemetery Insurance	520.00
536 50 47 00 Cemetery Utiltiy Services	100.00
536 50 48 00 Cemetery Repairs & Maintenance	1,500.00
594 36 61 00 Repurchase Cemetery Plots	500.00

536 Cemetery	29,941.00
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546 Airports, Port, Terminal

546 10 46 00 Airport Insurance	1,500.00
546 50 31 00 Airport Operating Supplies	500.00
546 50 49 00 Airport Miscellaneous	50.00

546 Airports, Port, Terminal	2,050.00
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554 Animal Control

554 30 31 00 Animal Control Operating Supplies	250.00
554 30 41 00 Animal Control Professional Svcs	3,500.00
554 30 46 00 Animal Control Insurance	250.00
554 30 47 00 Animal Control Utility Services	800.00
554 30 48 00 Animal Control Repairs & Maint	500.00
554 30 49 00 Animal Control Miscellaneous	100.00

554 Animal Control	5,400.00
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001 Current Expense Fund

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EXPENDITURES

558 Planning & Community Development

558 60 10 00 Planning Salaries & Wages	56,284.00
558 60 20 00 Planning Personnel Benefits	21,023.00
558 60 31 00 Planning Operating Supplies	500.00
558 60 40 00 Planning Training	400.00
558 60 41 00 Planning Professional Service	30,000.00
558 60 41 02 Planning Advertising	500.00
558 60 42 00 Planning Communications	1,500.00
558 60 45 00 Planning Leases/Rentals	1,100.00
558 60 46 00 Planning Insurance	2,280.00
558 60 48 00 Planning Repairs & Maintena	200.00
558 60 49 00 Planning Miscellaneous	2,000.00

558 Planning & Community Development	115,787.00
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559 Housing & Community Development

558 60 10 01 Building Code Salaries & Wages	59,829.00
558 60 20 01 Building Code Personnel Benefits	31,043.00
558 60 21 01 Building Code Enforce-uniforms	200.00
558 60 31 01 Building Code Operating Supplies	4,000.00
558 60 32 01 Building Code Enforcement Fuel	500.00
558 60 41 01 Building Code Professional	2,000.00
558 60 42 01 Building Code Communication	1,800.00
558 60 43 01 Building Code Enforce-Training	3,000.00
558 60 46 01 Building Code Enforc Insurance	1,500.00
558 60 48 01 Building Code Repairs & Maintenance	200.00
558 60 49 01 Building Code Miscellaneous	1,000.00

559 Housing & Community Development	105,072.00
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566 Substance Abuse

566 00 50 00 2% Alcoholism	620.00
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566 Substance Abuse	620.00
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575 Cultural & Recreational Fac

575 50 31 00 Comm Center Operating Supplies	2,200.00
575 50 41 00 Comm Professional Service	9,000.00
575 50 46 00 Comm Center Insurance	750.00
575 50 47 00 Comm Center Utility Service	14,000.00
575 50 48 00 Comm Center Repairs & Maint	9,000.00
575 50 49 00 Comm Center Misc	500.00

575 Cultural & Recreational Fac	35,450.00
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576 Park Facilities

576 80 10 00 Park Salaries & Wages	13,146.00
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001 Current Expense Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

576 Park Facilities

576 80 20 00 Park Personnel Benefits	4,540.00
576 80 31 00 Parks Operating Supplies	2,000.00
576 80 32 00 Parks Fuel	500.00
576 80 35 00 Parks Tools & Minor Equipment	500.00
576 80 41 00 Parks Professional Services	4,000.00
576 80 41 01 Parks Advertising	0.00
576 80 46 00 Parks Insurance	940.00
576 80 47 00 Parks Utility Services	13,500.00
576 80 48 00 Parks Repairs & Maintenance	15,000.00
576 80 49 00 Parks Miscellaneous	500.00
576 Park Facilities	54,626.00

580 Non Expenditures

581 20 00 02 Interfund Loan Payment To Electric, Remodel	0.00
581 20 00 03 Interfund Loan From Electric Resolution 2013- S	0.00
588 00 00 00 Prior Period Adjustment	0.00
589 00 00 01 Community Center Deposit Refund	0.00
589 00 00 04 Park Deposit Refund	0.00
589 00 00 05 Key Bank Cash Disbursements	0.00
580 Non Expenditures	0.00

591 Debt Service

592 18 82 01 Interest-Interfund Loan From Electric- Resolution 2013-S	0.00
592 18 82 03 Interest- Interfund Loan From Electric, Remodel	0.00
591 Debt Service	0.00

594 Capital Expenditures

594 21 64 02 Police WA Assoc Of Sheriffs & Police Chiefs Grant	0.00
594 46 63 01 WSDOT Airport Improvement Grant	0.00
594 58 40 01 Shoreline Master Program Dept Of Ecology Grant	0.00
594 62 60 00 CDBG Food Bank Building	265,000.00
594 Capital Expenditures	265,000.00

597 Interfund Transfers

597 00 00 02 Rainier Ave Bond Transfer-General Government	14,909.00
597 00 00 03 Rainier Ave Bond Transfer- Pierce County	11,715.00
597 00 00 08 Transfer Out To Streets	15,148.00
597 22 00 00 Rainier Ave Bond Transfer- Fire Dept	0.00
597 76 71 00 Operating Transfers-Out - MillPond Bond Debt Payment	18,833.00
597 79 62 01 Trails Project Transfers Out	0.00

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001 Current Expense Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

597 Interfund Transfers

597 Interfund Transfers	60,605.00
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999 Ending Balance

508 10 01 00 Ending Reserved Balance CE	178,594.00
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508 80 01 00 Ending Balance CE	291,760.00
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999 Ending Balance	470,354.00
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Fund Expenditures:	2,831,630.00
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Excess/Deficit:	0.00
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2016 BUDGET TOTALS

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100 Trails Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 10 01 Beginning Balance Trails 2,000.00

308 Beginning Balances 2,000.00

330 State Generated Revenues

334 02 70 00 WA State Trails Grant 0.00

330 State Generated Revenues 0.00

360 Misc Revenues

361 11 10 01 Investment Interest 0.00

360 Misc Revenues 0.00

Fund Revenues: 2,000.00

EXPENDITURES

594 Capital Expenditures

595 62 63 00 Trail Expenditures 0.00

594 Capital Expenditures 0.00

999 Ending Balance

508 00 10 01 Ending Balance 2,000.00

999 Ending Balance 2,000.00

Fund Expenditures: 2,000.00

Excess/Deficit: 0.00

2016 BUDGET TOTALS

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101 Street Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 01 01 Beginning Reserved Balance Street Fund	0.00
308 80 01 01 Beginning Unreserved Balance Street Fund	35,900.00
308 Beginning Balances	35,900.00

330 State Generated Revenues

333 20 00 00 WSDOT Washington Avenue	0.00
334 03 80 02 SR 161/WA Ave TIB Grant	0.00
336 00 81 00 Motor Vehicle License	0.00
336 00 87 00 Motor Vehicle Fuel Tax - Streets	50,000.00
336 00 88 00 Motor Vehicle Fue Tax - Arterial	0.00
330 State Generated Revenues	50,000.00

360 Misc Revenues

361 11 01 01 Investment Interest, Street	0.00
367 12 00 00 Sidewalk Construction- (In Lieu Of)	0.00
369 10 00 01 Misc Sale Of Surplus	0.00
369 40 00 00 Misc Street Revenue	100.00
360 Misc Revenues	100.00

397 Interfund Transfers

397 00 00 08 Transfer In From Current Expense	15,148.00
397 00 42 00 Transfer In From REET	25,000.00
397 42 00 00 Transfer In From TBD	15,400.00
397 Interfund Transfers	55,548.00

Fund Revenues:

141,548.00

EXPENDITURES

542 Streets - Maintenance

542 30 10 00 Roadway Maint Salaries & Wages	15,753.00
542 30 20 00 Roadway Maint Personnel Benefits	6,523.00
542 30 21 00 Streets Uniforms	100.00
542 30 31 00 Streets Operating Supplies	500.00
542 30 32 00 Streets Fuel	100.00
542 30 35 00 Streets Tools/minor Equip	100.00
542 30 41 00 Streets Professional Svcs	1,000.00
542 30 42 00 Streets Communications	50.00
542 30 44 00 Street Excise Tax	0.00
542 30 47 00 Streets Utility Services	8,500.00
542 30 48 00 Roadway Maintenance	24,000.00
542 30 67 00 Street Cleaning	0.00

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101 Street Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

542 Streets - Maintenance

542 40 43 00 Street Training	500.00
542 61 48 00 Sidewalk Repairs And Maintenance	13,500.00
542 63 48 00 Street Light Maintenance	0.00
542 64 48 00 Traffic Control Maintenance/Parking Marking	6,400.00
542 66 48 00 Snow/ice Control	8,000.00
542 Streets - Maintenance	85,026.00

543 Streets Admin & Overhead

543 10 30 00 Street Gen Admin Miscellane	0.00
543 30 41 00 Street - Advertising	0.00
543 30 46 00 Streets Insurance	5,300.00
543 50 48 00 Streets Admin Repairs & Maint	0.00
543 Streets Admin & Overhead	5,300.00

594 Capital Expenditures

594 42 00 00 TBD Projects	0.00
595 30 00 00 Roof For Road Salt Bin	8,000.00
595 42 62 03 WSDOT SR 161/WA Ave	0.00
595 42 62 04 TIB SR 161/WA Ave	0.00
594 Capital Expenditures	8,000.00

999 Ending Balance

508 10 01 02 Ending Reserved Balance Streets	0.00
508 80 01 02 Ending Balance Streets	43,222.00
999 Ending Balance	43,222.00

Fund Expenditures:	141,548.00
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Excess/Deficit:	0.00
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102 Transportation Benefit District

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 80 00 03 Beginning Unreserved Balance TBD Fund 93,106.42

308 Beginning Balances 93,106.42

310 Taxes

317 60 00 00 Transportation Benefit District Tax 22,500.00

317 60 00 01 Transportation Benefit District Tax-Reserved 22,500.00

310 Taxes 45,000.00

360 Misc Revenues

361 11 00 03 Investment Interest, TBD 30.00

360 Misc Revenues 30.00

Fund Revenues:

138,136.42

EXPENDITURES

542 Streets - Maintenance

542 31 48 00 Road And Street Maintenance - Repairs & Maintenance 0.00

542 Streets - Maintenance 0.00

597 Interfund Transfers

597 42 00 00 Transfer Out To Streets 15,400.00

597 Interfund Transfers 15,400.00

999 Ending Balance

508 10 02 00 Ending Reserved Balance TBD 122,736.42

999 Ending Balance 122,736.42

Fund Expenditures:

138,136.42

Excess/Deficit:

0.00

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110 Tourism Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 10 02 Beginning Reserved Balance Tourism Fund	0.00
308 80 10 02 Beginning Unreserved Balance Tourism Fund	3,500.00
308 Beginning Balances	3,500.00

310 Taxes

313 31 00 00 Hotel/Motel Lodging	6,400.00
313 31 00 01 Hotel/Motel Stadium	6,400.00
310 Taxes	12,800.00

360 Misc Revenues

361 11 01 10 Hotel/motel Interest Earned	2.00
360 Misc Revenues	2.00

Fund Revenues: 16,302.00

EXPENDITURES

573 Spectator & Community Events

557 30 30 00 Visitor Center Operating Supplies	3,270.00
557 30 31 00 Events-4th July Events/Rodknockers	4,000.00
557 30 31 02 Historical Society	500.00
557 30 47 00 Visitor Center Utility Service	3,800.00
559 30 41 04 Tourism	3,250.00
573 Spectator & Community Events	14,820.00

999 Ending Balance

508 01 10 00 Ending Balance	1,482.00
999 Ending Balance	1,482.00

Fund Expenditures: 16,302.00

Excess/Deficit: 0.00

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116 Sidewalk Mitigation

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 16 00 Beginning Balance Sidewalk Mitigation Fund 10,860.88

308 Beginning Balances 10,860.88

360 Misc Revenues

361 11 01 16 Investment Interest, Sidewalk Mitigation 0.00

369 70 00 01 Sidewalk Mitigation/fees In Lieu Of Construction 0.00

360 Misc Revenues 0.00

Fund Revenues:

10,860.88

EXPENDITURES

999 Ending Balance

508 80 00 03 Ending Balnace Sidewalk Mitigation Fund 10,860.88

999 Ending Balance 10,860.88

Fund Expenditures:

10,860.88

Excess/Deficit:

0.00

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120 Cemetery Endowment Improvement Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 20 00 Beginning Balance Cemetery Endowment Fund 10,293.13

308 Beginning Balances 10,293.13

360 Misc Revenues

361 11 00 05 Investment Interest, Cemetary Endowment 10.00

362 90 00 00 Cemetery Endowment Fees 1,500.00

360 Misc Revenues 1,510.00

Fund Revenues: 11,803.13

EXPENDITURES

999 Ending Balance

508 10 12 00 Ending Balance Cemetery Endowment Fund 11,803.13

999 Ending Balance 11,803.13

Fund Expenditures: 11,803.13

Excess/Deficit: 0.00

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130 REET Fund	01/01/2016 To: 12/31/2016
REVENUES	
308 Beginning Balances	
308 10 00 00 Beginning Reserved Balance REET	0.00
308 80 00 00 Beginning Unreserved Balance REET Fund	60,000.00
308 Beginning Balances	60,000.00
310 Taxes	
318 34 00 00 Real Estate Excise Taxes	15,000.00
310 Taxes	15,000.00
360 Misc Revenues	
361 11 00 07 Investment Interest, REET	0.00
360 Misc Revenues	0.00
Fund Revenues:	75,000.00
EXPENDITURES	
597 Interfund Transfers	
597 42 48 00 Transfer Out To Streets	50,000.00
597 Interfund Transfers	50,000.00
999 Ending Balance	
508 10 13 00 Ending Reserved Balance REET	0.00
508 80 13 00 Ending Balance REET	25,000.00
999 Ending Balance	25,000.00
Fund Expenditures:	75,000.00
Excess/Deficit:	0.00

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201 MillPond Park Bond Redemption Fund

01/01/2016 To: 12/31/2016

REVENUES

397 Interfund Transfers

397 00 00 00 MillPond Bond Debt Transfers In	18,833.00
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397 Interfund Transfers	18,833.00
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Fund Revenues:	18,833.00
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EXPENDITURES

591 Debt Service

591 76 71 00 MillPond Park Bond Debt -Principal	15,745.00
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592 76 83 00 MillPond Park Bond Debt -Interest	3,088.00
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591 Debt Service	18,833.00
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Fund Expenditures:	18,833.00
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Excess/Deficit:	0.00
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210 Rainier Avenue Bond Redemption Fund

01/01/2016 To: 12/31/2016

REVENUES

397 Interfund Transfers

397 00 00 02 Rainier Ave Bond Transfer In- General Government	21,565.00
397 00 00 06 Rainier Ave Bond Transfer In- Fire Dept	0.00
397 00 00 07 Rainier Ave Bond Transfer In- Pierce County	5,058.00
397 Interfund Transfers	26,623.00

Fund Revenues:	26,623.00
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EXPENDITURES

580 Non Expenditures

581 20 00 01 Rainier Ave Bond-Principal	25,407.00
580 Non Expenditures	25,407.00

591 Debt Service

592 18 80 00 Rainier Ave Bond-Interest	1,216.00
591 Debt Service	1,216.00

Fund Expenditures:	26,623.00
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Excess/Deficit:	0.00
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2016 BUDGET TOTALS

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401 Electric Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 40 00 Beginning Reserved Balance Electric Fund	118,790.00
308 80 40 00 Beginning Unreserved Balance Electric Fund	51,400.00
308 Beginning Balances	170,190.00

310 Taxes

343 30 00 03 Electric Utility Tax	111,000.00
310 Taxes	111,000.00

340 Charges For Services

343 30 00 00 Electric Charges	1,850,000.00
343 30 00 01 Electric Service Installation	0.00
343 30 00 04 Electric Hook Up Charges	0.00
343 30 10 00 Electric Late Penalties	13,000.00
343 90 00 03 Reconnect Fees	3,500.00
340 Charges For Services	1,866,500.00

360 Misc Revenues

361 11 04 01 Investment Interest, Electric	300.00
362 40 00 01 Annual Pole Rental Fees	2,800.00
367 11 00 00 BPA Energy Efficiency Improvements	0.00
369 10 00 02 Misc Sale Of Surplus	500.00
369 90 00 03 Miscellaneous Income (NSF Fees, ETC)	500.00
360 Misc Revenues	4,100.00

380 Non Revenues

381 20 00 02 Interfund Loan Payment From Current Expense	0.00
381 20 00 03 Interfund Loan Payment From CE	0.00
380 Non Revenues	0.00

Fund Revenues:

2,151,790.00

EXPENDITURES

515 Legal Services

515 30 40 01 Electric Legal Fees	5,000.00
515 Legal Services	5,000.00

519 General Government Services

518 90 40 01 Electric Audit Costs	4,560.00
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401 Electric Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

519 General Government Services

519 General Government Services	4,560.00
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533 Electric & Gas Utilities

533 10 21 00 Electric Uniforms	1,500.00
533 10 31 00 Electric Operating Supplies	13,000.00
533 10 32 00 Electric Fuel	5,500.00
533 10 42 00 Electric Communication	7,200.00
533 10 49 00 Electric Dues & Subscription	7,000.00
533 10 49 01 Electric Miscellaneous	6,000.00
533 10 53 00 Electric Excise Tax	75,000.00
533 40 43 00 Electric Training	5,500.00
533 60 33 00 Power Purchased To Resale	1,172,000.00
533 80 10 00 Electric Salaries & Wages	200,035.00
533 80 10 01 Electric Overtime	10,000.00
533 80 20 00 Electric Personnel Benefits	116,751.00
533 80 20 01 Electric Overtime Personnel Benefits	5,000.00
533 80 34 00 Electric Inventory Purchase	8,000.00
533 80 35 00 Electric Tools & Minor Equipment	10,500.00
533 80 41 00 Electric Professional Services	18,000.00
533 80 41 01 Electric Advertising	200.00
533 80 44 00 Electric Utility Tax To Current Expense	111,000.00
533 80 46 00 Electric Insurance	34,000.00
533 80 47 00 Electric Utility Services	11,500.00
533 80 48 00 Electric Repairs & Maintenance	16,000.00
594 33 41 01 Electric Comp Plan	0.00
594 33 63 03 Mashell Ave Lighting	0.00
533 Electric & Gas Utilities	1,833,686.00

594 Capital Expenditures

594 62 33 00 BPA Energy Efficiency Improvements	0.00
594 Capital Expenditures	0.00

597 Interfund Transfers

597 33 00 09 Transfer Out To Electric Capital	25,000.00
597 33 90 00 Admin Services	108,550.00
597 Interfund Transfers	133,550.00

999 Ending Balance

508 10 00 00 Ending Reserved Balance Electric Fund	158,620.00
508 80 00 00 Ending Balance Electric Fund	16,374.00

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401 Electric Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

999 Ending Balance

999 Ending Balance

174,994.00

Fund Expenditures:

2,151,790.00

Excess/Deficit:

0.00

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402 Utilities Deposit Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 04 02 Beginning Balance Utilities Deposit Fund 0.00

308 Beginning Balances 0.00

380 Non Revenues

389 04 02 00 Utility Deposits 0.00

380 Non Revenues 0.00

Fund Revenues:

0.00

EXPENDITURES

580 Non Expenditures

589 00 00 00 Utility Deposit Refund 0.00

580 Non Expenditures 0.00

Fund Expenditures:

0.00

Excess/Deficit:

0.00

2016 BUDGET TOTALS

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403 Electric Capital Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 40 01 Electric Capital Reserve Beginning Balance	38,000.00
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308 Beginning Balances	38,000.00
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340 Charges For Services

343 30 00 02 Electric Hook-up Charges	9,600.00
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340 Charges For Services	9,600.00
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397 Interfund Transfers

397 33 00 09 Transfer In Electric Buy- In Fees	25,000.00
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397 Interfund Transfers	25,000.00
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Fund Revenues:

72,600.00

EXPENDITURES

594 Capital Expenditures

594 33 61 01 Cable Replacement- Madison Trailer Court	10,000.00
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594 33 61 02 Cable Replacement Eatonville Hwy	6,000.00
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594 33 61 03 Carter Street Underground	19,000.00
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594 33 62 00 Electric Building New Roof	15,000.00
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594 33 63 00 Security Gate	7,500.00
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594 Capital Expenditures	57,500.00
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999 Ending Balance

508 10 00 01 Electric Capital Reserve Ending Balance	15,100.00
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999 Ending Balance	15,100.00
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Fund Expenditures:

72,600.00

Excess/Deficit:

0.00

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410 Water Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 41 00 Beginning Reserved Balance Water Fund	38,655.00
308 80 41 00 Beginning Unreserved Balance Water Fund	214,804.00
308 Beginning Balances	253,459.00

310 Taxes

343 40 00 03 Water Utility Tax	51,000.00
310 Taxes	51,000.00

320 Licenses & Permits

322 10 00 07 Permit-Water	4,200.00
320 Licenses & Permits	4,200.00

340 Charges For Services

343 40 00 00 Water Charges	850,000.00
343 40 00 02 Water Buy In Fees	0.00
343 40 10 00 Late Penalties	10,000.00
343 90 10 00 Miscellaneous Revenues	1,000.00
340 Charges For Services	861,000.00

360 Misc Revenues

361 11 04 10 Investment Interest, Water	400.00
362 40 00 02 Rent (Verizon Tower)	19,600.00
369 90 00 00 Construction Fees/Miscellaneous Fees	200.00
360 Misc Revenues	20,200.00

380 Non Revenues

381 20 02 00 Interfund Loan Pmt From Current Expense 2012 Loan	0.00
389 00 00 04 Water Meter Rental Deposits	0.00
380 Non Revenues	0.00

Fund Revenues:	1,189,859.00
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EXPENDITURES

515 Legal Services

515 30 40 02 Water Legal Fees	1,000.00
515 Legal Services	1,000.00

2016 BUDGET TOTALS

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410 Water Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

519 General Government Services

518 90 41 02 Water Audit Costs 1,928.00

519 General Government Services 1,928.00

534 Water Utilities

534 80 10 01 Water Overtime 20,000.00

534 80 20 01 Water Overtime Benefits 3,000.00

534 80 44 00 Water Utility Tax To Current Expense 50,400.00

000 73,400.00

534 10 32 00 Water Fuel 3,500.00

534 10 41 00 Water Professional Services 28,000.00

534 10 41 01 Water Advertising 100.00

534 10 42 00 Water Communications 8,700.00

534 10 46 00 Water Insurance 35,000.00

534 10 49 00 Water Dues & Subscriptions 3,000.00

534 80 21 00 Water Uniforms 1,000.00

534 80 34 00 Water Inventory Purchases 10,000.00

534 80 35 00 Water Tools & Minor Equip 2,000.00

534 80 47 01 Water Utility Services 31,350.00

534 80 49 01 Water Miscellaneous 4,000.00

534 80 53 00 Water Excise Taxes 43,000.00

010 Administration - General 169,650.00

534 40 43 00 Water Training 3,000.00

534 80 10 00 Water Operations Salary 94,914.00

534 80 20 00 Water Operations Benefits 35,215.00

534 80 31 00 Water Operating Supplies 40,000.00

534 80 48 00 Water Repairs & Maintenance 53,600.00

080 Operations - General 226,729.00

534 Water Utilities 469,779.00

580 Non Expenditures

581 20 00 06 Interfund Loan From Sewer-Principal 0.00

580 Non Expenditures 0.00

591 Debt Service

591 34 70 00 PW 5-95-791-007 Principal 0.00

591 34 70 01 PW 98-791-020 Principal 14,079.00

591 34 70 03 PW 02-691-018 Principal 24,515.00

591 34 70 04 PW 01-691-023 Principal 62,322.00

591 34 70 06 PW 05-691-014 Principal 40,375.00

591 34 70 07 SDRF 02-651-02-015 Principal 90,517.00

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410 Water Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

591 Debt Service

592 32 82 04 Interest- Interfund Loan From Sewer To Water	0.00
592 34 80 00 PW 98-791-020 Interest	845.00
592 34 80 01 PW 5-95-791-007 Interest	0.00
592 34 80 03 PW 02-691-018 Interest	858.00
592 34 80 04 PW 01-691-023 Interest	1,870.00
592 34 80 06 PW 05-691-014 Interest	2,019.00
592 34 80 07 SDRF 02-651-02-015 Interest	10,862.00

591 Debt Service	248,262.00
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597 Interfund Transfers

597 34 00 00 Rainier Ave Bond Transfer-Water	0.00
597 34 00 09 Transfer Water Buy-In Fees To Capital Fund	50,000.00
597 34 90 00 Admin Services	116,112.00

597 Interfund Transfers	166,112.00
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999 Ending Balance

508 10 40 00 Ending Reserved Balance Water Fund	51,657.00
508 80 41 00 Ending Balance Water Fund	251,121.00

999 Ending Balance	302,778.00
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Fund Expenditures:	1,189,859.00
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Excess/Deficit:	0.00
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411 Sewer Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 41 01 Beginning Reserved Balance Sewer Fund	29,410.00
308 80 41 01 Beginning Unreserved Balance Sewer Fund	421,563.00
308 Beginning Balances	450,973.00

310 Taxes

343 50 00 03 Sewer Utility Tax	32,100.00
310 Taxes	32,100.00

320 Licenses & Permits

322 10 00 08 Permit-Sewer	500.00
320 Licenses & Permits	500.00

330 State Generated Revenues

391 80 00 00 USDA Loan Proceeds	0.00
330 State Generated Revenues	0.00

340 Charges For Services

343 50 00 00 Sewer Charges	535,000.00
343 50 10 00 Late Penalties	10,500.00
379 50 00 02 System Buy In Fee	0.00
340 Charges For Services	545,500.00

360 Misc Revenues

361 11 04 11 Investment Interest, Sewer	400.00
361 40 00 02 Interest, System Buy-In Fee Payments	0.00
369 90 00 04 Other Miscellaneous Revenues	1,000.00
360 Misc Revenues	1,400.00

380 Non Revenues

372 00 00 00 AWC Insurance Recovery	0.00
381 20 00 01 Payments From Water Loan	0.00
380 Non Revenues	0.00

Fund Revenues:	1,030,473.00
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EXPENDITURES

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411 Sewer Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

515 Legal Services

515 35 41 00 Sewer Legal Fees 2,500.00

515 Legal Services 2,500.00

519 General Government Services

518 90 41 05 Sewer Audit Costs 1,301.00

519 General Government Services 1,301.00

535 Sewer

535 10 32 00 Sewer Fuel 3,500.00

535 10 46 00 Sewer Insurance 34,000.00

535 10 49 00 Sewer Miscellaneous 8,500.00

535 10 49 01 Sewer Dues & Subscriptions 0.00

535 40 43 00 Sewer Training 3,000.00

535 80 10 00 Sewer Salaries & Wages 89,514.00

535 80 20 00 Sewer Personnel Benefits 32,803.00

535 80 21 00 Sewer Uniforms 1,000.00

535 80 31 00 Sewer Office/operatng Supplies 14,500.00

535 80 34 00 Sewer Inventory Purchases 15,000.00

535 80 35 00 Sewer Tools & Minor Equip 5,000.00

535 80 41 00 Sewer Professional Services 11,000.00

535 80 41 01 Sewer Advertising 100.00

535 80 42 00 Sewer Communications 8,200.00

535 80 44 00 Sewer Utility Tax To Current Expense 32,100.00

535 80 47 00 Sewer Utility Services 48,000.00

535 80 48 00 Sewer Repairs & Maintenance 25,000.00

535 80 53 00 Sewer Excise Taxes 15,000.00

535 Sewer 346,217.00

591 Debt Service

591 35 70 03 PW 001-691-020 Principal 39,474.00

592 35 80 03 PW 00-691-020 Interest 1,974.00

591 Debt Service 41,448.00

594 Capital Expenditures

594 35 48 00 Sewer Road Repairs/Jet Ct 0.00

594 35 61 00 Ridge Road Main 0.00

594 35 63 02 Sewer Latecomers Agreement Refund 0.00

594 Capital Expenditures 0.00

597 Interfund Transfers

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411 Sewer Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

597 Interfund Transfers

597 35 00 02 Bond Debt Trans Out-USDA	117,038.00
597 35 00 09 Transfer To Sewer Capital Fund	50,000.00
597 35 90 00 Admin Services	86,456.00
597 Interfund Transfers	253,494.00

999 Ending Balance

508 04 11 00 Ending Balance	342,756.00
508 10 41 00 Ending Reserved Balance Sewer	42,757.00
999 Ending Balance	385,513.00

Fund Expenditures:	1,030,473.00
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Excess/Deficit:	0.00
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412 USDA Sewer Bond Redemption Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 12 00 Beginning Balance USDA Sewer Bond Redemption Fund 0.00

308 Beginning Balances 0.00

360 Misc Revenues

361 11 04 12 Investment Interest, Sewer Bond Redemption 0.00

360 Misc Revenues 0.00

397 Interfund Transfers

397 00 40 00 Bond Debt Transfer-in From Sewer (USDA) 117,038.00

397 Interfund Transfers 117,038.00

Fund Revenues:

117,038.00

EXPENDITURES

591 Debt Service

591 35 72 01 USDA Bond -Principal 2001 45,626.94

591 35 72 02 USDA Bond- Principal Lagoon Liner 2012 18,555.01

592 35 81 00 USDA Bond - Interest 2001 20,099.06

592 35 81 02 USDA Bond-Interest Lagoon Liner 2012 32,756.99

591 Debt Service 117,038.00

999 Ending Balance

508 04 12 00 Ending Balance 0.00

999 Ending Balance 0.00

Fund Expenditures:

117,038.00

Excess/Deficit:

0.00

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413 USDA Sewer Bond Reserve Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 13 00 Beginning Balance USDA Sewer Bond Redemption Fund 66,135.98

308 Beginning Balances 66,135.98

360 Misc Revenues

361 11 04 13 Investment Interest, Sewer Bond Reserve 0.00

360 Misc Revenues 0.00

397 Interfund Transfers

397 00 04 13 USDA Bond Reserve-Trans In 0.00

397 Interfund Transfers 0.00

Fund Revenues: 66,135.98

EXPENDITURES

999 Ending Balance

508 04 13 00 Ending Balance 66,135.98

999 Ending Balance 66,135.98

Fund Expenditures: 66,135.98

Excess/Deficit: 0.00

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414 Water Capital Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 41 04 Water Capital Reserves Beginning Balance	140,608.00
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308 Beginning Balances	140,608.00
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340 Charges For Services

343 40 00 01 Water Buy-in Fees	30,000.00
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340 Charges For Services	30,000.00
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397 Interfund Transfers

397 34 00 09 Transfer Water Buy-In Fees From Water Fund	50,000.00
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397 Interfund Transfers	50,000.00
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Fund Revenues:

220,608.00

EXPENDITURES

594 Capital Expenditures

594 34 62 01 Water Filtration Plant Improvements	20,000.00
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594 34 63 03 Center/WA Main Water Line Replacement	35,000.00
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594 34 64 01 Water Capital Expenditure	24,350.00
--	-----------

594 Capital Expenditures	79,350.00
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999 Ending Balance

508 10 00 04 Water Capital Reserve Ending Balance	141,258.00
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999 Ending Balance	141,258.00
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Fund Expenditures:

220,608.00

Excess/Deficit:

0.00

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415 Sewer Capital Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 41 05 Sewer Capital Reserve Beginning Balance	111,574.00
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308 Beginning Balances	111,574.00
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340 Charges For Services

379 50 00 01 System Buy In Fees	18,000.00
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340 Charges For Services	18,000.00
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397 Interfund Transfers

397 00 00 09 Transfer In From Sewer	50,000.00
-------------------------------------	-----------

397 Interfund Transfers	50,000.00
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Fund Revenues:

179,574.00

EXPENDITURES

594 Capital Expenditures

594 35 61 01 Sewer Capital Improvements	7,500.00
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594 35 61 04 Sewer Comp Plan	0.00
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594 35 62 00 Remodel Wastewater Lab	35,000.00
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594 35 63 00 Sewer Manhole - Contracted	10,000.00
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594 Capital Expenditures	52,500.00
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999 Ending Balance

508 10 00 05 Sewer Capital Reserve Ending Balance	127,074.00
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999 Ending Balance	127,074.00
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Fund Expenditures:

179,574.00

Excess/Deficit:

0.00

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450 Storm Drain Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 45 00 Beginning Reserved Balance Storm Drain Fund	10,348.00
308 80 45 00 Beginning Unreserved Balance Storm Drain Fund	176,194.00
308 Beginning Balances	186,542.00

310 Taxes

343 10 00 03 Storm Utility Tax	6,780.00
310 Taxes	6,780.00

340 Charges For Services

342 40 00 00 Storm Drain Inspection Fees	0.00
343 10 00 00 Storm Drainage Charges	113,000.00
343 10 10 00 Late Penalties	10,000.00
379 83 00 03 Storm Buy In Fees	0.00
340 Charges For Services	123,000.00

360 Misc Revenues

361 11 04 50 Investment Interest, Storm Drain	50.00
369 90 00 05 Miscellaneous Revenues	0.00
360 Misc Revenues	50.00

Fund Revenues:

316,372.00

EXPENDITURES

515 Legal Services

515 30 40 03 Storm Legal Fees	500.00
515 Legal Services	500.00

519 General Government Services

518 90 41 03 Storm Audit Costs	220.00
519 General Government Services	220.00

531 Natural Resources

531 30 34 00 Storm Drain Inventory	5,000.00
531 30 43 00 Storm Drain Training	1,000.00
531 30 44 00 Storm Drain Utility Tax To Current Expense	6,780.00
531 Natural Resources	12,780.00

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450 Storm Drain Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

538 Other Utilities/Activities

531 18 47 00 Storm Drain Utility Service	650.00
531 30 10 00 Storm Drain Salaries & Wage	16,801.00
531 30 20 00 Storm Drain Personnel Benefits	6,752.00
531 30 31 00 Storm Drain Operating Supplies	1,000.00
531 30 35 00 Storm Drain Tools/minor Equipment	250.00
531 30 41 00 Storm Drain Professional Services	10,000.00
531 30 42 00 Storm Drain Communications	2,500.00
531 30 46 00 Storm Drain Insurance	8,700.00
531 30 48 00 Storm Drain Repairs & Maint	500.00
531 30 49 00 Storm Drain Miscellaneous	1,000.00
531 30 53 00 Storm Excise Tax	3,500.00

538 Other Utilities/Activities	51,653.00
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597 Interfund Transfers

597 38 00 10 Transfer Out Storm Buy-In Fees	0.00
597 38 90 00 Storm Drain Service Fees	23,638.00

597 Interfund Transfers	23,638.00
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999 Ending Balance

508 04 50 00 Ending Balance	220,297.00
508 10 45 00 Ending Reserved Balance Storm Drain Fund	7,284.00

999 Ending Balance	227,581.00
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Fund Expenditures:	316,372.00
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Excess/Deficit:	0.00
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452 Storm Drain Capital Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 80 00 01 Beginning Balance Storm Drain Capital Fund	14,000.00
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308 Beginning Balances	14,000.00
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340 Charges For Services

379 83 00 02 Storm Drain Buy In Fees	2,400.00
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340 Charges For Services	2,400.00
--------------------------	----------

397 Interfund Transfers

397 00 00 10 Transfer In Storm Drain Buy-In Fees	0.00
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397 Interfund Transfers	0.00
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Fund Revenues:	16,400.00
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EXPENDITURES

538 Other Utilities/Activities

594 30 63 00 Storm Drain Improvements	0.00
---------------------------------------	------

538 Other Utilities/Activities	0.00
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594 Capital Expenditures

594 38 61 00 Storm Drain Capital Improvements-System Buy In	0.00
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594 Capital Expenditures	0.00
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999 Ending Balance

508 80 00 01 Ending Balance	16,400.00
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999 Ending Balance	16,400.00
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Fund Expenditures:	16,400.00
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Excess/Deficit:	0.00
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460 Refuse Fund 01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 46 00 Beginning Reserved Balance Refuse Fund	20,000.00
308 80 46 00 Beginning Unreserved Balance Refuse Fund	67,000.00
308 Beginning Balances	87,000.00

310 Taxes

343 70 00 03 Refuse Utility Tax	28,800.00
310 Taxes	28,800.00

340 Charges For Services

343 70 00 00 Refuse Charges	480,000.00
343 70 10 00 Refuse Bags & Tags	100.00
340 Charges For Services	480,100.00

360 Misc Revenues

361 11 00 02 Investment Interest, Refuse	80.00
369 90 10 03 Refuse Misc Revenue	100.00
360 Misc Revenues	180.00

Fund Revenues: 596,080.00

EXPENDITURES

515 Legal Services

515 30 40 04 Refuse Legal Fees	1,000.00
515 Legal Services	1,000.00

519 General Government Services

518 90 41 01 Refuse Audit Costs	1,007.00
519 General Government Services	1,007.00

537 Garbage & Solid Waste Utilities

537 60 41 00 Refuse Contract	355,000.00
537 80 10 00 Refuse Salaries	0.00
537 80 20 00 Refuse Benefits	0.00
537 80 31 00 Refuse Operating Supplies	1,500.00
537 80 41 00 Refuse Professional Services	3,000.00
537 80 42 00 Refuse Communications	3,500.00
537 80 44 00 Refuse Utility Tax To Current Expense	28,800.00
537 80 46 00 Refuse Insurance	4,000.00

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460 Refuse Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

537 Garbage & Solid Waste Utilities

537 80 47 00 Refuse Utility Service	650.00
537 80 48 00 Refuse Repairs/Maintenance	100.00
537 80 49 00 Refuse Miscellaneous	1,700.00
537 80 53 00 Refuse Excise Tax	26,000.00

537 Garbage & Solid Waste Utilities	424,250.00
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597 Interfund Transfers

597 37 90 00 Admin Services	39,063.00
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597 Interfund Transfers	39,063.00
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999 Ending Balance

508 04 60 00 Ending Balance Refuse	90,034.00
508 10 46 00 Ending Reserved Balance Refuse Fund	40,726.00

999 Ending Balance	130,760.00
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Fund Expenditures:

596,080.00

Excess/Deficit:

0.00

2016 BUDGET TOTALS

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640 Fiscal Agency Remittance Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 02 Beginning Balnace Fiscal Agency Remittance Fund 0.00

308 Beginning Balances 0.00

380 Non Revenues

386 00 89 00 State Remit-Miscellaneous 0.00

386 80 00 00 State Remittance- Court Fines 0.00

386 82 00 00 Vehicle Licensing Fraud 0.00

386 83 00 01 State Remittance Trauma Brain Injury 0.00

386 88 00 00 County/crime Victims Comp 0.00

386 89 00 00 State Bldg Permit Surcharge 0.00

386 89 00 01 Auto Theft Prevention 0.00

386 90 00 00 Trauma Care & EMS 0.00

386 90 00 01 Trauma Brain Injury 0.00

386 91 00 00 State/regular Psea- 60% Pse 0.00

386 92 00 00 Additional Psea- 30% Psea 0.00

386 93 00 00 Lab Blood/Breath 0.00

386 94 00 00 Judicial Information System 0.00

386 95 00 00 School Zone Safety 0.00

380 Non Revenues 0.00

Fund Revenues: 0.00

EXPENDITURES

580 Non Expeditures

586 00 00 00 State Remittance- Court Fines 0.00

586 00 49 00 Access Comm/Multi Transit 0.00

586 00 89 01 Auto Theft Prevention 0.00

586 82 00 00 State/Vehicle Licensg Fraud 0.00

586 83 00 00 Brain Injuries-Trauma 0.00

586 88 00 00 County/Crime Victims 0.00

586 89 00 00 State Bldg Permit Surcharge 0.00

586 90 00 00 Trauma Care & Ems 0.00

586 91 00 00 State/Regular PSEA- 60% 0.00

586 92 00 00 Additional PSEA-30% 0.00

586 93 00 00 Lab-Blood/Breath 0.00

586 94 00 00 Judicial Information System 0.00

586 95 00 00 School Zone Safety 0.00

580 Non Expeditures 0.00

Fund Expenditures: 0.00

Excess/Deficit: 0.00

2016 BUDGET TOTALS

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Fund	Revenues	Expenditures	Net
001 Current Expense Fund	2,831,630.00	2,831,630.00	0.00
100 Trails Fund	2,000.00	2,000.00	0.00
101 Street Fund	141,548.00	141,548.00	0.00
102 Transportation Benefit District	138,136.42	138,136.42	0.00
110 Tourism Fund	16,302.00	16,302.00	0.00
116 Sidewalk Mitigation	10,860.88	10,860.88	0.00
120 Cemetery Endowment Improvement Fund	11,803.13	11,803.13	0.00
130 REET Fund	75,000.00	75,000.00	0.00
201 MillPond Park Bond Redemption Fund	18,833.00	18,833.00	0.00
210 Rainier Avenue Bond Redemption Fund	26,623.00	26,623.00	0.00
401 Electric Fund	2,151,790.00	2,151,790.00	0.00
402 Utilities Deposit Fund	0.00	0.00	0.00
403 Electric Capital Fund	72,600.00	72,600.00	0.00
410 Water Fund	1,189,859.00	1,189,859.00	0.00
411 Sewer Fund	1,030,473.00	1,030,473.00	0.00
412 USDA Sewer Bond Redemption Fund	117,038.00	117,038.00	0.00
413 USDA Sewer Bond Reserve Fund	66,135.98	66,135.98	0.00
414 Water Capital Fund	220,608.00	220,608.00	0.00
415 Sewer Capital Fund	179,574.00	179,574.00	0.00
450 Storm Drain Fund	316,372.00	316,372.00	0.00
452 Storm Drain Capital Fund	16,400.00	16,400.00	0.00
460 Refuse Fund	596,080.00	596,080.00	0.00
640 Fiscal Agency Remittance Fund	0.00	0.00	0.00
	<hr/> 9,229,666.41	<hr/> 9,229,666.41	<hr/> 0.00

2016 YEARLY BUDGET SALARY SCHEDULE

APPENDIX "A"

CLASSIFICATION	WAGE/SALARY
MAYOR	\$16,828.08
TOWN ADMINISTRATOR	\$84,600.00
TOWN CLERK	\$70,037.76
DEPUTY CLERK	\$57,763.64
UTILITY CLERK	\$49,019.76
BUILDING INSPECTOR	\$59,829.12
PLANNING/BUILDING SECRETARY	\$56,283.60
POLICE SECRETARY	\$45,753.12
POLICE OFFICER #1	\$59,829.12
POLICE OFFICER #2	\$59,829.12
POLICE OFFICER #3	\$63,726.50
POLICE OFFICER #4	\$50,904.00
ADMIN	\$49,971.60
LIGHT SUPERINTENDENT	\$65,471.76
LINEMAN #1	\$65,595.60
LINEMAN #2	\$55,468.00
WATER/WASTEWATER/STORM SUPERINTENDENT	\$64,346.16
WATER/WASTEWATER/STORM OPERATOR	\$52,580.00
WATER/WASTEWATER/STORM OPERATOR	\$51,075.00
WATER/WASTEWATER/STORM LABORER/METER READER	\$44,997.00
WATER/WASTEWATER/STORM OPERATOR - PART TIME	\$30,000.00
COUNCIL	\$75/MEETING
TREASURER	\$75/MEETING

TOWN PAID BENEFITS	EMPLOYEE CLASS
MEDICAL-85%	ALL FULL TIME EMPLOYEES
DENTAL-100%	ALL FULL TIME EMPLOYEES
VISION-100%	ALL FULL TIME EMPLOYEES
LIFE-100%	ALL FULL TIME EMPLOYEES
DEPENDENT MEDICAL-82%	ALL FULL TIME EMPLOYEES

Loan #PW-98-791-020Northeast Waterloop Construction

This loan was acquired in order to construct a northeast water loop.

Issue Date: 6/1998

Payoff Date: 7/1/2018

Approved Amount: \$270,000

Interest rate: 3.0%

Yearly payment: \$15,111.40

Principal Balance: \$42,236.84

Loan #PW-00-691-020Wastewater treatment plant and Sewer imp

This loan was acquired in order to do a partial sewer collection system upgrade

Issue Date: 6/2000

Payoff Date: 7/1/2020

Approved Amount: \$750,000

Interest rate: 1.0%

Yearly payment: \$41,644.73

Principal Balance: \$197,368.43

Loan #PW-01-691-023Install New Source Water Supply and/or Treatment

This loan was acquired in order to install a new water source supply or treatment facility.

Issue Date: 6/2001

Payoff Date: 7/1/2021

Approved Amount: \$1,134,090.00

Interest rate: 1.0% changed to .5% 6/23/07

Yearly payment: \$64,321.79

Principal Balance: \$373,933.71

Loan #PW-02-65102-015Drinking water SRF

This loan was acquired in order to install a water filtration plant to meet the requirements of Department of Health.

Issue Date: 10/2002

Payoff Date: 10/1/2023

Approved Amount: \$1,627,818.00

Interest rate: 1.5%

Yearly payment: \$101,378.88

Principal Balance: \$724,134.87

Loan #PW-05-691-014Installation of Alternative Filtration Plant

This loan was acquired in order to install a filtration plant for the water system.

Issue Date: 6/2005

Payoff Date: 7/1/2025

Approved Amount: \$807,500

Interest rate: .5%

Yearly payment: \$42,410.57

Principal Balance: \$403,750.00

Loan #PW-02-691-018Hilltop Zone Reservoir

This loan was acquired in order to install a new Reservoir at the Hilltop.

Issue Date: 6/2002

Payoff Date: 7/1/2022

Approved Amount: \$807,500

Interest rate: .5%

Yearly payment: \$25,414.06

Principal Balance: \$171,606.17

2016 Budget

Loan #560270916001423 USDA

Wastewater Treatment Facility

This loan was acquired in order to construct wastewater treatment facility.

Issue Date: 6/2001

Payoff Date: 12/1/2041

Approved Amount: \$1,172,000.00

Interest rate: 4.75%

Yearly payment: \$65,726.00

Principal Balance: \$965,533.04

Loan #9203916001423 USDA

Wastewater Lagoon Liner

This loan was acquired in order to replace the wastewater lagoon liner.

Issue Date: 10/2012

Payoff Date: 12/2052

Approved Amount: \$1,117,000.00

Interest rate: 2.75%

Yearly payment: \$46,222.00

Principal Balance: \$1,077,158.06

Loan #9204916001423 USDA

Wastewater Lagoon Liner

This loan was acquired in order to replace the wastewater lagoon liner.

Issue Date: 10/2012

Payoff Date: 12/2052

Approved Amount: \$123,000.00

Interest rate: 2.75%

Yearly payment: \$5,090.00

Principal Balance: \$118,612.23

MillPond Park Bond-Cashmere Valley

MillPond Park Construction

This loan was acquired in order to construct MillPond Park.

Issue Date: 9/2005

Payoff Date: 6/1/2020

Approved Amount: \$210,000.00

Interest rate: 4.26%

Yearly payment: \$18,833.24

Principal Balance: \$84,013.51

Rainier Ave Bond-First Citizens

Purchase of 108 Rainier Ave S

This loan was acquired in order to purchase the property located at 108 Rainier Ave S.

Issue Date: 08/2011

Payoff Date: 4/2018

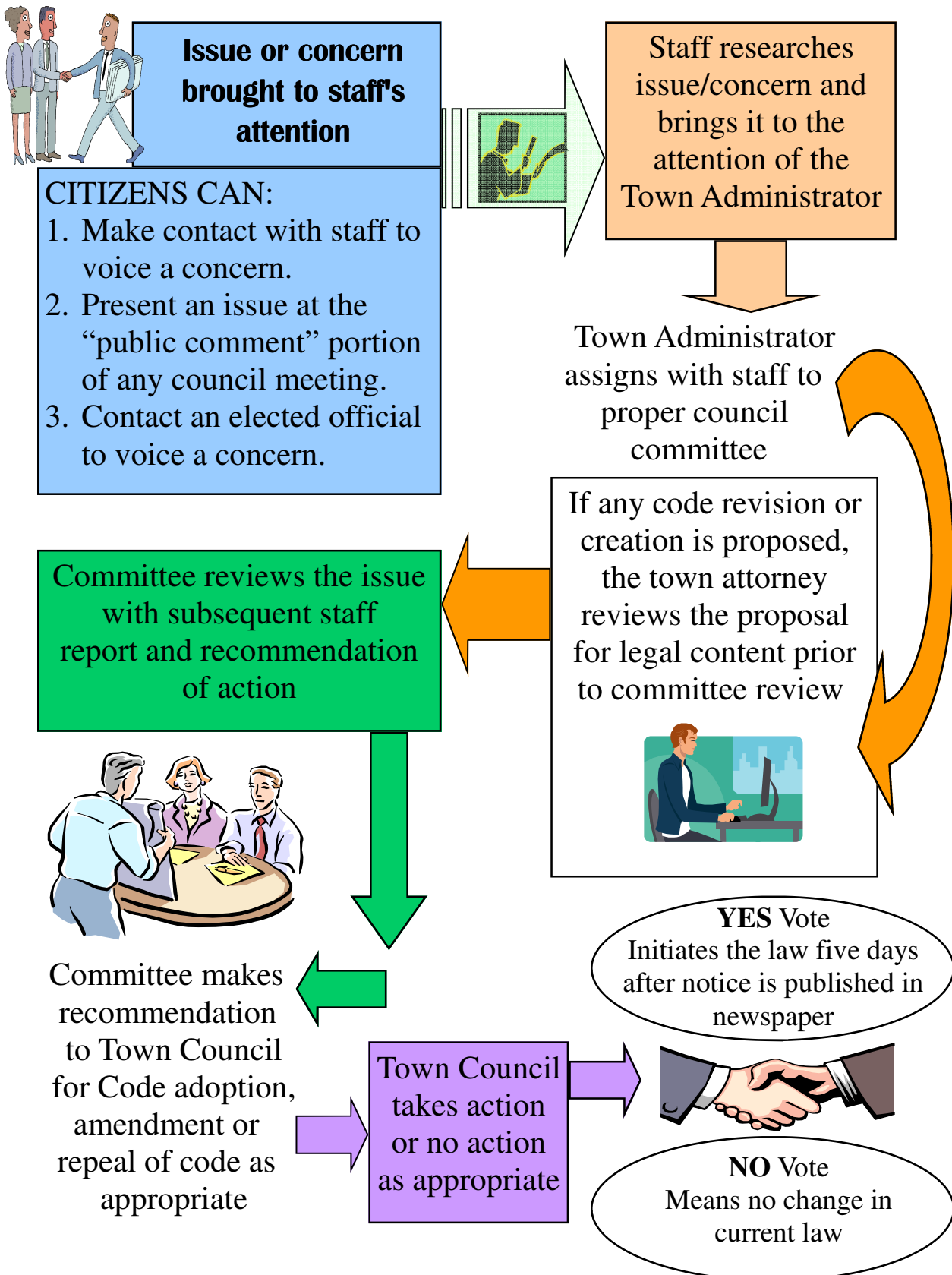
Approved Amount: \$155,000.00

Interest rate: 5.30%

Yearly payment: \$26,623.08

Principal Balance: \$58,254.75

HOW DOES THE TOWN PROCESS OR CREATE LAW?



GLOSSARY OF TERMS

ACCOUNTING SYSTEM:

The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE:

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE:

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ALLOCATION:

To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

ANNUAL DEBT SERVICE:

The amount required to be paid in a calendar year for (1) interest on all parity bonds then outstanding; (2) principal of all Parity Bonds then outstanding, but excluding any outstanding term bonds, and (3) payments into any Sinking Fund Account for the amortization of outstanding parity bonds divided by the number of calendar years to the last maturity or mandatory redemption date thereof.

ANNUAL FINANCIAL REPORT:

(AFR) The official annual report of a government. It includes (a) the five combined financial statements in the combined statements-overview and their related noted and (b) combined statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-regulated legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

APPROPRIATION:

An authorization made by the Town Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATIONS ORDINANCE:

The official enactment by the Town Council established the legal authority for Town officials to obligate and expend resources.

ASSESSED VALUATION:

The estimated value placed upon real and personal property by the Pierce County Assessor as the basis for levying property taxes.

ASSETS:

Property owned by a government which has monetary value.

AUDIT:

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: ascertain whether financial statements fairly present financial position and result of operations test whether transactions have been legally performed identify areas for possible improvements in accounting practices and procedures ascertain whether transactions have been recorded accurately and consistently and ascertain the stewardship of officials responsible for governmental resources.

AUDITOR'S REPORT:

In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation or the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

BALANCE SHEET:

A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BARS:

The State of Washington prescribed Budgeting, Accounting, Reporting System Manual for which compliance is required for all governmental entities in the State of Washington.

BASE BUDGET:

Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the Town Council.

BASIS OF ACCOUNTING:

A term used to refer to when revenues, expenditures, expenses and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurements, on either the cash or accrual method.

BENEFITS (PERSONNEL):

Employer contributions paid by the Town as part of the conditions of employment. Examples include health/dental insurance, state public employees' retirement system, city retirement system, and employment security.

BOND:

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BONDED DEBT:

That portion on indebtedness represented by outstanding bonds.

BUDGET (OPERATING):

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the Town and its departments operate.

BUDGET AMENDMENT:

A change to a budget adopted in accordance with State Law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist.

BUDGET CALENDAR:

The schedule of key dates or milestones, which the Town follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

The instrument used to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

CAPITAL ASSETS:

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Improvement Plan (CIP).

CAPITAL IMPROVEMENT PROGRAM:

A plan of proposed capital expenditures to be incurred each year over a period of six future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expected in each year, and the method of financing those expenditures.

CAPITAL PROGRAM:

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected public facilities.

CAPITAL OUTLAY:

Expenditures, which result in the acquisition of or additions to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

CAPITAL PROJECTS:

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

CASH BASIS:

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CASH FLOW BUDGET:

(CASH BUDGET) A projection of the cash receipts and disbursements anticipated during a given time period.

CERTIFICATE OF DEPOSIT:

A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

COLA:

Cost of Living Allowance.

CONCURRENT OR CONCURRENCY:

The improvements that are in place at the time the impacts of development occur, or that the necessary financial commitments are in place. Public facilities and services shall be adequate to serve the development at the time the development is available for occupancy and use without decreasing current services levels below locally established minimum standards.

CONTINGENCY:

A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted for.

COST ACCOUNTING:

Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

CPI:

Consumer Price Index is a measure of the change in prices over time for a fixed market basket of goods and services.

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants and notes.

DEBT LIMITS:

The maximum amount of gross or net debt, which is legally permitted.

DEBT SERVICE:

Payment of interest and repayment of principal to holders of the town's debt instruments.

DEBT SERVICE FUND:

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DELINQUENT TAXES:

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPOSIT:

A deposit of monies where the monies are payable by the bank upon demand.

DEVELOPMENT ACTIVITY:

Any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land, that creates additional demand and need for public facilities.

DUE FROM OTHER FUNDS:

An asset account used to indicate amounts owed to a particular fund by another fund for goods or services rendered. This account includes only short-term obligations on open accounts, not inter-fund loans.

ENDING FUND BALANCE:

The cash balance remaining at the end of the fiscal year available for appropriation in the future years.

ENTERPRISE FUND:

Separate financial accounting used for government operations that are financed and operate in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EXPENDITURES:

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FISCAL YEAR:

A twelve (12) month period designated as the operating year by an entity. For Eatonville, the fiscal year is the same as the calendar year (also called the budget year).

FTE:

Full-time equivalent employee.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE:

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND:

The fund supported by taxes, fees and other revenues that may be used for any lawful purpose.

GOALS:

The objective of specific tasks and endeavors.

GRANT:

A contribution of assets (usually cash) by one government unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

IMPACT FEES:

A fee assessed on new development that creates additional demand and need for public facilities.

INFRASTRUCTURE:

The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

INTER-FUND PAYMENTS:

Expenditures made to other funds for services rendered. This category includes inter-fund repairs and maintenance.

INTERGOVERNMENTAL COSTS:

Costs or expenses paid from one government to another government for services. These costs include but are not limited to such things as: dispatched and jail services, animal control services, audit and voter costs.

INTERGOVERNMENTAL SERVICES:

Intergovernmental purchases of those specialized services typically performed by local governments.

INTERNAL CONTROL:

A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that, The duties of employees are subdivided so that no single employee handles financial action from beginning to end. Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed. Records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE FUND:

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Town, or to other governments, on a cost-reimbursement basis.

INVESTMENT:

Securities and real estate purchased in the form of interest, dividends, rentals and base payments.

LEASING:

A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the Town at the end of the lease.

LEOFF:

Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LIABILITY:

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

MITIGATION FEES:

Contributions made by developers toward future improvements of city facilities resulting from the additional demand on the City's facilities generated from the development.

MODIFIED ACCRUAL BASIS:

The basis of accounting under which expenditures, other than accrued interest on general long term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

OPERATING FUNDS:

Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING TRANSFER:

Routine and/or recurring transfers of assets between funds.

ORDINANCE:

A statute or regulation enacted by Town Council.

PERS:

Public Employees Retirement System provided for, other than Police and Fire, by the State of Washington.

PERSONNEL COSTS:

Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employee costs.

PROCLAMATION:

A specific and distinguishable unit of work or service performed.

PROGRAM REVENUE:

These are revenues which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenues dedicated to a specific use (i.e. grants taxes or debt funds).

PUBLIC FACILITIES:

The capital owned or operated by the Town or other governmental entities.

PUBLIC WORKS TRUST FUND:

(PWTF) Is a low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government Entity, with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvement of existing eligible public works systems to meet current standards and to Adequately serve the needs of the existing populations. New capital improvement projects are not eligible. The maximum loan amount has been one million with a minimum local match of ten percent. Interest rates vary from one to three percent, depending on the match.

RCW:

Revised code of Washington. Laws of the State of Washington enacted by the State Legislature.

REET:

(Real Estate Excise Tax) A tax upon the sale of real property from one person to another.

RESERVE:

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION:

A formal statement of a decision or expression of an opinion of the Town Council.

RESOURCES:

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balance.

REVENUE:

Income received by the Town in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

REVENUE ESTIMATE:

A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

SALARIES AND WAGES:

Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts.

SPECIAL REVENUE FUND:

A fund used to account for the proceeds of specific revenue.

SUPPLIES:

A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

TAX:

Charge levied by a government to finance services performed for the common benefit.

TAX ANTICIPATION NOTES:

(TANS) Notes issued in anticipation of taxes, which are retired usually from taxes collected (typically by school districts).

TAX LEVY ORDINANCE:

An ordinance through which taxes are levied.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TRANSPORTATION IMPROVEMENT BOARD:

(TIB) The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Program. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

WAC:

Washington Administrative Code.

YIELD:

The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.